taken into consideration and if there should be a recent registered deed of sale and if no extension or material improvements adding considerably to the value of the property have been made subsequent to the date of the sale deed, the value put on the property with the view of fixing the tax should certainly not exceed the purchase money mentioned in the deed of sale. In places where there are Municipalities, the non-official members should form a committee for valuing house property. When the valuation roll is completed, it should be sent to the Vice-President of the Municipality and arrangements made for house owners to inspect the roll, and one month should be allowed them to lodge appeals with the Vice-President. After one month is up, the Vice-President should hold a full meeting of the Municipal Members to dispose of the appeals and confirm the valuation roll. A final appeal could be made to the Jamabandi Officer. In the absence of such a system, the valuation is often very arbitrary. It recently happened that in a certain case in which the conveyance showed a consideration of Rs. 1,500 paid in 1888, the estimate was first taken at Rs. 14,000, then on representation it was reduced to Rs. 6,000 and afterwards to Rs. 5,000. In some cases notices have been issued in which the increase is not merely 20 or 25 per cent but is even double the previous rate.

Dewan's reply.—The proposed new Regulation will place this on a better footing by taking the tax on the rental. Where the increase, though legitimate, is great, it should be adopted by gradations and spread over a series of years.

Subject No. 446.

Vacancies in the Municipal membership to be speedily filled up.

Summary of discussion.—Arrangements should be made to fill up vacancies of Municipal Members caused by death or resignation as soon as possible after the vacancies occur. Hunsur is entitled to five non-official members; there are at present only two. Muhammad Sultan Saib died over three years ago and M. R. Ry. Muddu Viranna Chetti died more than a year ago. No arrangements have been made to replace these members. Amir Hyder Beg Saib has now resigned leaving only two non-official members. There should be a fixed time, say three months, within which a new member should be appointed after the death or resignation of a member. Municipal work is also not properly done. For instance Rs. 150 a mile are received from the Public Works Department for maintenance of the portion of the Provincial Road which lies within Municipal limits; but not one basketful of gravel is thrown on the road.

Dewan's reply.—The Deputy Commissioner will look into these two matters and take needful action.

Subject No. 447.

A Munsiff's Court at Hunsurs.

Summary of discussion.—The Munsiff's Court should be re-established at Hunsur. See also No. 464 of last year's Proceedings.